

MINUTES

MONTANA SENATE 65th LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: Chair Mark Blasdel, on April 5, 2017 at 9:00 A.M., in Room 405 Capitol

ROLL CALL

Members Present:

Sen. Mark Blasdel, Chair (R)
Sen. Roger Webb, Vice Chair (R)
Sen. Dick Barrett (D)
Sen. Brian Hoven (R)
Sen. Jill Cohenour (D)
Sen. Edith (Edie) McClafferty (D)
Sen. JP Pomnichowski (D)
Sen. Tom Richmond (R)
Sen. Russel (Russ) Tempel (R)
Sen. Fred Thomas (R)

Members Excused: Sen. Sue Malek (D), Sen. Scott Sales (R)

Members Absent: None

Staff Present: Jaret Coles, Legislative Branch
Olivia Hopkins, Committee Secretary

Audio Committees: These minutes are in outline form only. They provide a list of participants and a record of official action taken by the committee. The link to the audio recording of the meeting is available on the Legislative Branch website.

Committee Business Summary:

Hearing & Date Posted: HB 511, 4/3/2017; HB 550, 4/3/2017; SJ 23, 4/3/2017

00:00:34 Chairman Blasdel

HEARING ON HB 550

Opening Statement by Sponsor:

00:00:55 Rep. Jeff Essmann (R), HD 54, opened the hearing on HB 550, Revise laws related to corporate loss carryback and carryforward.

Proponents' Testimony:

00:04:54 George Olsen, Montana Society of Certified Public Accountants (MSCPA)

00:06:25 Sen. Cohenour entered the meeting.

00:08:38 Bridger Mahlum, Montana Chamber of Commerce

Opponents' Testimony:

00:09:27 Mike Kadas, director, Montana Department of Revenue (DOR)
EXHIBIT(tas71a01)

00:14:14 Brian Staley, Montana Department of Revenue (DOR)

Informational Testimony: None

Questions from Committee Members and Responses:

00:17:12 Sen. Barrett
00:18:22 Mr. Kadas, DOR
00:18:40 Sen. Barrett
00:18:50 Mr. Staley, DOR
00:19:59 Sen. Barrett
00:20:39 Mr. Olsen, MSCPA
00:21:45 Sen, Barrett
00:22:10 Mr. Olsen
00:23:22 Sen. Barrett
00:23:45 Mr. Olsen
00:23:59 Sen. Barrett
00:24:19 Mr. Kadas
00:24:35 Sen. Barrett
00:25:28 Sen. Webb
00:25:43 Mr. Staley
00:25:58 Sen. Webb
00:26:09 Rep. Essmann

Closing by Sponsor:

00:26:54 Rep Essmann

00:28:22 Chairman Blasdel

HEARING ON HB 511

Opening Statement by Sponsor:

00:28:30 Rep. Rob Cook (R), HD 18, opened the hearing on HB 511, Revise income tax laws related to businesses.

Proponents' Testimony:

00:29:34 Lee Baerlocher, Montana Department of Revenue (DOR)
[EXHIBIT\(tas71a02\)](#)

Opponents' Testimony:

00:38:28 Robert Story, Montana Taxpayers Association
[EXHIBIT\(tas71a03\)](#)

00:41:48 George Olsen, Montana Society of Certified Public Accountants (MSCPA)
00:46:18 Bridger Mahlum, Montana Chamber of Commerce

00:46:48 Sen. Thomas entered the meeting.

Informational Testimony: None

Questions from Committee Members and Responses:

00:48:09 Sen. Tempel
00:48:30 Mr. Baerlocher, DOR
00:49:20 Sen. Tempel
00:49:41 Mr. Baerlocher
00:50:21 Brian Staley, Montana Department of Revenue (DOR)
00:50:34 Sen. Tempel
00:50:48 Mr. Staley, DOR
00:52:00 Sen. Barrett
00:52:21 Mr. Baerlocher
00:55:06 Sen. Webb
00:55:33 Mr. Olsen, MSCPA
00:55:41 Chairman Blasdel
00:56:00 Sen. Webb
00:56:21 Mr. Staley

Closing by Sponsor:

00:56:34 Rep. Cook

00:57:33 Chairman Blasdel

HEARING ON SJ 23

Opening Statement by Sponsor:

00:57:51 Sen. Fred Thomas (R), SD 44, opened the hearing on SJ 23, Interim study on property taxation of utility property.

01:00:20 Sen. Hoven entered the meeting.

Proponents' Testimony:

01:00:44 John Alke, NorthWestern Energy (NWE)

[EXHIBIT\(tas71a04\)](#)

01:08:27 Gary Forrester, Montana Dakota Utilities

01:08:58 Robert Story, Montana Taxpayers Association

01:12:33 Aimee Grmoljez, CHS, Incorporated

01:14:43 Dave Galt, Calumet Refinery

01:15:12 Bridger Mahlum, Montana Chamber of Commerce

01:16:02 Alan Olson, Montana Petroleum Association

Opponents' Testimony:

01:17:09 Mike Kadas, director, Montana Department of Revenue (DOR)

Informational Testimony: None

Questions from Committee Members and Responses:

01:20:42 Sen. Barrett

01:21:13 Mr. Kadas, DOR

01:21:52 Sen. Barrett

01:22:05 Lee Baerlocher, Montana Department of Revenue

01:22:46 Sen. Barrett

01:23:57 Mr. Alke, NWE

01:24:52 Sen. Barrett

01:25:28 Mr. Alke

01:26:10 Sen. Barrett

01:26:23 Mr. Alke

01:26:38 Sen. Cohenour

01:27:00 Mr. Alke

01:27:14 Sen. Cohenour

01:29:42 Mr. Alke

01:30:10 Sen. Cohenour

01:30:39 Mr. Kadas

01:35:12 Sen. Tempel

01:35:41 Sen. Thomas

01:36:30 Sen. Richmond

Closing by Sponsor:

01:37:43 Sen. Thomas

01:39:24 Chairman Blasdel

01:41:19 Sen. Barrett

01:41:24 Chairman Blasdel

ADJOURNMENT

Adjournment: 10:43 AM

Olivia Hopkins, Secretary

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Additional Documents:

EXHIBIT([tas71aad.pdf](#))